

Message

From: Steen Bechmann Jacobsen [/O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BAA97067A1BE41CD8880559D7EC32E28-W23541]
Sent: 5/15/2019 10:27:57 AM
To: Gry Ahlefeld-Engel [gry.ahlefeld-engel@sktst.dk]
Subject: Ang: Forligstekst relevant for SØIK



Fra: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Dato: 15. maj 2019 kl. 12.26.39 CEST
Til: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Emne: Ang: Forligstekst relevant for SØIK

Ja det var min forståelse, men jeg tager den lige en gang til for en sikkerheds skyld. Vender tilbage om et par timer.

Fra: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Dato: 14. maj 2019 kl. 23.59.34 GMT-4
Til: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Emne: Ang: Forligstekst relevant for SØIK

Kære Gry

Tak for det.

Bare lige for en god ordens skyld - kan alle de nedenstående udkast til tekstpassager a - d deles med Søik på nuværende tidspunkt ? Altså også i relation til discovery ? Og vil Morten kunne dele det med JM ?

Bh

Fra: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Dato: 15. maj 2019 kl. 00.12.56 CEST
Til: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Emne: Forligstekst relevant for SØIK

Kære Steen,

Som aftalt hermed klippet ind fra aftaleteksten.

I forhold til at skabe afstand til det strafferetlige spor og fjerne eventuelle tvivl om, at forliget berører eventuelle strafferetlig krav, er følgende tilføjet i aftaletekstens indlede definitioner. Tilføjelse af 'civil' sammenholdt med para b, tænker jeg fint dækker vores behov.

CONFIDENTIAL

SKAT_MAPLEPOINT_00000256



- a. “Claims” means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys’ fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
- b. “Skatteforvaltningen” is charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.

I forhold til spørgsmålet om fortrolighed og SØIK skal vi lige have endelig clearet med forligsparterne i morgen, at nedenstående kan dække, at vi både deler aftalen og samarbejds materialet med SØIK, så det vender jeg endeligt tilbage på. Men du får lige tekstpassagen allerede nu.

- c. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime (“SØIK”) this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties’ cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.

Det sidste punkt der er relevant for SØIK er, som jeg ser det, et punkt i det såkaldte ‘sideletter’, som nærmere behandler forholdene omkring de illikvide aktiver. I forhold til salget af NCB fremgår der således følgende, som basically er en teknikalitet, der fastslår, at i det omfang NCB skal betale et bødekrav fra SØIK, så krediterer vi det tilsvarende beløb i forligssummen, der til dels udgøres af salgssummen fra NCB.

- d. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

Jeg tager en snak med Per i morgen, men nu har du også lige tekstpassagerne. De kan godt deles med SØIK.

//Gry

Venlig hilsen

Gry Ahlefeld-Engel

Underdirektør

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Skattestyrelsen

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Skattestyrelsen er en del af Skatteforvaltningen

Message

From: Steen Bechmann Jacobsen [/O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BAA97067A1BE41CD8880559D7EC32E28-W23541]
Sent: 5/15/2019 10:27:57 AM
To: Gry Ahlefeld-Engel [gry.ahlefeld-engel@sktst.dk]
Subject: Re: Settlement text relevant to SØIK

From: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Date: 15 May 2019 12.26.39 CEST
To: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
From: Re: Settlement text relevant to SØIK

Yes, that was my understanding, but I will take it once again to be sure. I'll get back to you in a couple of hours.

From: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Date: 15 May 2019 23.59.34 GMT-4
To: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
From: Re: Settlement text relevant to SØIK

Dear Gry

Thanks for that.

To be clear, can all of the draft text passages below, a-d, be shared with SØIK at this time? And also in relation to discovery? And will Morten be able to share that with the Ministry of Justice?

Best

From: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Date: 15 May 2019 00.12.56 CEST
To: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>
Subject: Settlement text relevant for SØIK

Dear Steen,

As agreed here is an excerpt from the settlement text.

In connection with creating distance to the criminal track and removing any doubt that the settlement affects any criminal claims, the following is added to the text's introductory definitions. Addition of "civil" in connection with par. b covers our needs I think.

- a. "Claims" means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys' fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
- b. "Skatteforvaltningen" is charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.

In connection to the question of confidentiality and SØIK we will just have to finally clear with the settlement parties tomorrow that the below can cover that we share both the agreement and the cooperation material with SØIK, so i will come back to that in the end. But you get just the text passage now already.

- c. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime ("SØIK") this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties' cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.

The last point relevant for SØIK, as I see it, is the so-called side letter that details more closely with the relationship around the illiquid assets. In relation to the sale of NCB the following appears, basically a technicality, which states that to the extent NCB pays a fine from SØIK, we will credit a corresponding amount to the settlement amount, which is made up in part by the sales amount from NCB.

- d. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

I'm speaking with Per tomorrow, but you now have the text passages too. They can be shared with SØIK."

//Gry

Best regards

Gry Ahlefeld-Engel

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